

Exhibit D



## ► Edgar C. Howbert

### M E M B E R

#### Areas of Practice Emphasis

- Banking and Financial Services
- Bankruptcy
- Mergers and Acquisitions

#### Representative Clients

- JP Morgan Chase Bank, N.A.
- Altarum Institute (formerly Environmental Research Institute of Michigan)
- Borders Group, Inc.

#### Significant Assignments

- Counsel to Bank One's Business Finance Group in numerous credit-based and asset-based loan transactions
- Counsel to JP Morgan Chase Bank, N.A. as Agent in the Chapter 11 proceedings of Aetna Industries, Inc, Zenith Industrial Corporation, The Ingersoll Milling Machine Company, Fleming Packaging Corporation, and others
- Counsel to Debtors and Creditors Committees in Chapter 11 proceedings
- Counsel to Borders Group, Inc. in connection with its borrowing transactions
- Counsel to various corporations, e.g., Fred Sanders, Weaver Exploration Company, Palace Quality Service Industries, Inc. on general corporate matters, including both public and private offerings of stock
- Counsel to Visteon Corporation in connection with its commercial paper program

#### Education

- L.L.B. (*cum laude*), Harvard Law School, 1965
- A.B. (*cum laude*), Princeton University, 1959

#### Admitted to Practice

- Michigan, 1966

#### Professional and Community Involvement

- Former Member of Board of Directors and General Counsel, Turnaround Management Association
- General Counsel, Association of Certified Turnaround Professionals, Inc.
- Member, Debtor and Creditor Section of Metropolitan Detroit Bar Association
- Member, American Bankruptcy Institute
- Former President, Board of Trustees, Franklin-Wright Settlements, Inc.
- Former President, Board of Trustees, Friends School in Detroit
- Former member, Board of Trustees, University Liggett School
- Director, Detroit Youth Foundation

#### Publications

- *Digest of Commercial Laws of the World*, "State Variations of Commercial Law for Michigan"
- Co-author of book, *Strategies for Secured Creditors in Workouts and Foreclosures*, American Law Institute and American Bar Association, 2004

#### Acknowledgements

- 2005-2006 Edition of the Best Lawyers in America



## ► Roger H. Cummings

### M E M B E R

#### **Areas of Practice Emphasis**

- Business Technology
- Corporate
- Schools and Educational Institutions
- Intellectual Property
- International
- Mergers and Acquisitions
- Minority Business Enterprises
- Antitrust and Trade Regulation

#### **Representative Clients**

- Advics North America
- DaimlerChrysler Corporation
- IMRA America, Inc.
- Lawrence Technological University
- Sumitomo Wiring Systems/SEWS-DTC/SEWS/SWS U.S.A.
- Tachi-S Engineering U.S.A.
- Usui International Corporation
- Yorozu America Corporation

#### **Prominent Assignments**

- Regularly counsel international and domestic clients concerning wide range of corporate issues regarding U.S.-based business
- Corporate counseling and contract negotiations involving joint ventures, strategic alliances, mergers/acquisitions, and related agreements
- Antitrust and trade regulation counseling
- Drafting and negotiating wide variety of contracts and licenses associated with design, development, maintenance, sale, warranty, and related matters associated with automotive vehicles, systems, and components, at all levels

#### **Education**

- J.D. (magna cum laude), Harvard Law School, 1974
- Law Clerk: Honorable J. Edward Lumbard, United States Court of Appeals for the Second Circuit, 1974-1975
- B.A. in Economics (summa cum laude), Amherst College, 1971

#### **Admitted to Practice**

- Michigan, 1981
- New York, 1975

#### **Professional and Community Involvement**

- Member, Board of Trustees, Garrett-Evangelical Theological Seminary (Evanston, Illinois)

#### **Publications and Presentations**

- American Bar Association, Section of International Law & Practice, Co-editor (with David Goldswieg, formerly of General Motors and Delphi Automotive Systems), International Joint Ventures: A Practical Approach to Working with Foreign Investors in the U.S. and Abroad (2nd Edition), 1990



► James H. Novis

M E M B E R

**Areas of Practice Emphasis**

- Taxation; State, Local, Federal, Tax Planning
- Tax Litigation; Tax Controversies
- Government Relations and Administrative Law
- Federal and State Tax Structuring and Planning
- Estate Planning and Trusts
- Real Estate
- Financial Services

**Representative Clients**

- Catalina Marketing Corporation
- Michigan International Speedway
- Dart Energy Corporation
- Honda of America Mfg., Inc.
- IGT
- Ryder Truck Rentals
- Illinois Tool Work, Inc.

**Prominent Assignments**

- Represent small to multinational businesses in connection with federal and state tax controversies, including tax appeals and assessment/refund litigation involving Michigan revenue, property and unemployment taxes
- Represent small to large taxpayers concerning real and personal property tax appeals in Michigan covering a full range of commercial property
- Counsel clients in planning for and structuring acquisitions, mergers, and other business transactions with respect to federal and state tax matters
- Counsel individual and business clients in connection with business and investment transactions to minimize taxes and comply with tax laws
- Counsel clients in formation of business entities, choice of entity, business transactions and contracts and executive compensation

**Education**

- Certified Public Accountant, State of Michigan, 1981
- J.D. (*cum laude*), University of Michigan, 1979
- B.A. Accounting (*with high honors*), Accounting, Michigan State University, 1976

**Admitted to Practice**

- Michigan
- U.S. District Court, Eastern District of Michigan, 1979
- U.S. Tax Court, 1981

**Professional and Community Involvement**

- Member, State Bar of Michigan; Taxation Section Chairperson, 1999-2000; State and Local Committee Chairperson, 1992-1993
- Member, Michigan Association of Certified Public Accountants (State and Local Tax Committee) and American Association of Certified Public Accountants, 1979

**Publications and Presentations**

- Frequent speaker, Michigan Association of Certified Public Accountants' annual conferences and seminars on state tax matters
- *Michigan School Finance Reform, the Voters Must Choose*, Michigan Tax Lawyer, 1994
- *Single Business Tax-Refund Opportunities – A Judicial Flurry*, Michigan Tax Lawyer, 1993
- *Taxpayer Bill of Rights 2*, Michigan Tax Lawyer, 1996
- *Taxes and the Independent Contractor* (parts 1 and 2), PT: Magazine of Physical Therapy, March, 1993



► **Michael A. Schaldenbrand**

**O F C O U N S E L**

**Area of Practice Emphasis**

- Intellectual Property
- Information Technology & Security Law

**Prominent Assignments**

- Experienced in the following areas:
  - Patent prosecution
  - Patent litigation
  - Drafting of licensing, joint venture, and other agreements
  - Portfolio management
  - Patent validity and infringement studies
  - Product clearance reviews
  - Design-around studies
- In-house corporate experience: Patent attorney for automotive OEM, responsible for Electrical and Electronics technology

**Education**

- J.D. (*cum laude*; Order of the Coif), University of Michigan Law School, 1998
- B.S.E. in Electrical Engineering (*summa cum laude*), University of Michigan College of Engineering, 1995

**Admitted to Practice**

- Michigan, 2003
- California, 1999
- U.S. Patent and Trademark Office, 2001



► **Harold W. Milton, Jr.**

**O F C O U N S E L**

**Areas of Practice Emphasis**

- Intellectual Property

**Prominent Assignments**

- Manage the Dickinson Wright Intellectual Property Academy to produce high quality patent applications by blending experience and training tools with the enthusiasm of law students and recent law graduates who are also degreed engineers or scientists
- Served as lead trial counsel in successfully litigating various patented technologies, assisting new enterprises in protecting their technology to entice investment or the sale of the enterprise, and overseeing the creation of patent, trade secret and trademark portfolios during periods of significant growth for several large corporations
- Engaged in all phases of patent, trademark and copyright practice, including prosecution of patent applications and licensing
- Former examiner in the U.S. Patent Office and a Patent Advisor in the Office of Naval Research, U.S. Navy
- Editor of the Patent, Trademarks and Copyright sections of the Michigan Institute of Continuing Legal Education Business Forms Book
- Mentored over one hundred new attorneys into the practice of patent law through his IP internship program during the last thirty years
- Adjunct Professor, Michigan State University College of Law

**Education**

- J.D., Georgetown University Law Center, 1964
  - Member, *Georgetown University Law Journal*, 1963-64
- B.S. in Aeronautical Engineering, Purdue University, 1957

**Admitted to Practice**

- Michigan, 1964
- Virginia, 1964
- U.S. Patent and Trademark Office, 1964

**Professional and Community Involvement**

- Member, State Bar of Michigan
- Member, American Intellectual Property Law Association
- Member, Michigan Intellectual Property Law Association
- Member, Examining Corps, U.S. Patent Office, 1961-62



## ► Christopher C. Maeso

### M E M B E R

#### **Areas of Practice Emphasis**

- Corporate
- Securities
- Real Estate

#### **Representative Clients**

- Delphi Corporation
- Crestmark Bank
- Olga's Kitchen, Inc.
- Seligman & Associates
- LaSalle Bank Midwest, N.A.
- Midelem Companies

#### **Prominent Assignments**

- Borrower's counsel on a \$2.8 billion financing
- Representation of a NYSE listed company in all of their securities law matters
- Chief counsel for a local bank on all corporate and commercial issues
- Corporate and acquisition counsel for major companies in the automotive supply, manufacturing, toy, restaurant, banking, technology and other industries
- Drafting master form commercial documents for a Tier One automotive supplier and Fortune 100 company
- Negotiating and closing a complex joint venture arrangement between an Internet start-up and Fortune 100 company
- Acting as primary counsel for a real estate developer in the acquisition, financing and development of office buildings and vacant land
- Representation of a NYSE listed target company in a hostile tender offer
- Representation of a separate NYSE listed target company in a hostile proxy contest

#### **Education**

- B.A., University of Michigan
- J.D., University of Michigan Law School

#### **Admitted to Practice**

- Michigan, 1995
- Illinois, 1995

#### **Professional and Community Involvement**

- Member of the State Bar of Michigan
- Member of the Illinois State Bar Association
- Member of the American Bar Association
- Former Member of the Board of Directors for the Michigan Hispanic Bar Association
- Member of the Board of Directors of the Technology Law and Training Advisory Board for the Institute of Continuing Legal Education

#### **Publications and Presentations**

- Guest Lecturer at Hillsdale College undergraduate entrepreneur's course – Spring 2005
- Privacy Policies—Don't Draft Away One of Your Client's Most Valuable Assets, Michigan Business Law Journal—Fall 2001



## ► Peter J. Kulick

### A S S O C I A T E

#### **Areas of Practice Emphasis**

- Taxation
- Mergers and Acquisitions
- Corporate
- Municipal Law & Finance

#### **Representative Clients**

- Publicly-held and privately-held business entities
- Non-profit corporations
- Private equity funds

#### **Prominent Assignments**

- Tax planning and compliance counseling in connection with planning and structuring mergers, acquisitions, dispositions and business transactions to minimize taxes and comply with tax laws
- Tax counsel to clients with respect to issuance tax-exempt and taxable bonds and debt instruments
- Tax counsel with regard to various state and federal tax credit transactions and economic development projects
- Partnership taxation, including tax planning and counseling in connection with formation, operations and termination of partnerships
- Counsel to several non-profit entities with respect to formation, exempt status, UBIT and transactions with for-profit entities
- Corporate Reorganizations under the Internal Revenue Code
- Counsel to clients with respect to tax controversy matters before federal, state and local governments
- Counseling clients in the formation of business entities and choice of entity decisions
- Counseling clients in connection with mergers, acquisitions, dispositions and business transactions

#### **Education**

- LL.M. in Tax Law, New York University, 2003
- J.D. (*summa cum laude*), Michigan State University-Detroit College of Law, 2001
- B.A. in Public Administration, Michigan State University, 1997

#### **Admitted to Practice**

- Michigan, 2001
- United States Tax Court, 2005

#### **Professional and Community Involvement**

- Michigan Bar Association (Chairman, Board of Tellers, 2002; Member, Taxation Section)
- American Bar Association (Member, Taxation Section)
- Ingham County (Michigan) Bar Association
- American Inns of Court, Associate Member
- Member, Board of Directors, East Lansing Housing and Neighborhood Services, Inc.
- United States Senate, Senator Spencer Abraham (Staff Assistant 1997-98; Caseworker and Academy Coordinator 1999)
- Abraham Senate 2000 (Assistant Treasurer & F.E.C. Compliance Officer, 1998)
- United States House of Representatives, Congressman Dick Chrysler (R-MI 8th) (Congressional Aide, 1996)

#### **Publications and Presentations**

- Lecturer to Michigan Association of Certified Public Accountants (*2005 CPE Conference for Industry* on "Tax Law Planning for Closely Held Businesses: Choice of Entity Decisions")
- Lecturer, *2005 Summer Tax Conference*, Michigan Bar Association, Tax Section (update on federal practice and procedure).
- *Michigan Tax Lawyer*, "Recovery of Attorneys Fees in Federal Tax Cases: 'Qualified Offer' Rule under the Final Section 7430 Regulations," Vol. XXX, Issue 1, Winter 2004 (with James F. Mauro)
- *2000 L.Rev. M.S.U.-D.C.L.* 639, "Rolling the Dice: Determining "Public Use" in Order to Effectuate a Public-Private Taking—A Proposal to Redefine 'Public Use,'" 2001
- *Law Review M.S.U.-D.C.L.*, Note & Comment Editor